ITQ EXHIBIT E -- COST DATA SHEET FORMAT

COST DATA SHEET for ITQ Number # BD80200S102 Revision 1.0

FOR SERVICE CATEGORY: Implementation

COMPANY NAME: RSM McGladrey, Inc. Date: February 15, 2002

DESCRIPTION OF SERVICE	RATE PE NOT TO	R HOUR EXCEED
RSM charges their standard hourly rate for services. The hourly rate charged is dependant on the skills and experience of the consultant(s) who perform the services.		
Implementation Planning - Based on the clients needs and the skill and experience of the consultant(s) performing this service, the range for this service would be \$120 - \$200 per hour.	\$120 - \$200) per hour.

Note: The SP may be able to have additional line items added at a later date to this ITQ, IF it is in the same service category as originally qualified for under the ITQ, and If such a request is approved by the STATE. In such case, an addendum will be issued by the STATE.

Submit additional sheets as necessary. RATE PER HOUR is to be in US dollars and is firm for the duration of ITQ, except that changes to the rates per hour may be made upon approval by the STATE once every 12 months from date of the ITQ execution and no change will be allowed over 5% for each line item without justification. In such case, an addendum will be issued by the STATE.